The following Listing of Claims will replace all prior versions, and listings, of claims in the application.

LISTING OF CLAIMS:

- 1. (Previously Presented) A reel unit for a spinning reel being adapted to be mounted to a fishing rod and configured to transmit rotation of a handle to a rotor to wind fishing line onto a spool, said reel unit comprising:
- a housing unit made of a magnesium alloy and having a mechanism accommodation space in an interior thereof;
- a master gear non-rotatably coupled to a master gear shaft and disposed inside said mechanism accommodation space for transmitting rotation of the handle to the rotor;
- a first lid made of an aluminum alloy and detachably and reattachably coupled to said housing unit so as to close said mechanism accommodation space and interpose said master gear with said housing unit, said first lid rotatably supporting said master gear shaft;
- a second lid made of a synthetic resin and detachably and reattachably coupled to said housing unit so as to close said mechanism accommodation space; and
- a rod-attachment portion being formed integrally with one of said housing unit and said first lid, said rod-attachment portion being adapted to be attached to the fishing rod.
- 2. (Original) The reel unit according to claim 1, wherein said first and second lids respectively have first and second shaft support portions that support said master gear shaft.
 - 3. (Original) The reel unit according to claim 1, wherein said first lid has a shaft support portion to cantilever said master gear shaft.
- 4. (Original) The reel unit according to claim 3, wherein said shaft support portion rotatably supports said master gear shaft with a pair of bearings that are axially spaced apart.
 - 5-6. (Cancelled).

- 7. (Original) The reel unit according to claim 1, wherein said rod-attachment portion is integrally formed with said housing unit.
- 8. (Original) The reel unit according to claim 1, wherein said rod-attachment portion is integrally formed with said first lid.
- 9. (Previously Presented) The reel unit for a spinning reel disclosed in claim 1, wherein

said housing unit includes at least one through hole formed therein,

one of said first and second lids includes at least one projection projecting toward said housing unit, said projection being inserted into said through hole formed in said housing unit, and

the other of said first and second lids is coupled to said housing unit by being coupled to said projection with a screw member.

- 10. (Original) The reel unit disclosed in claim 9, wherein said first lid has said at least one projection, and said projection has a female threaded portion formed thereon, in which said screw member is threadedly coupled.
 - 11. (Original) The reel unit for a spinning reel disclosed in claim 9, wherein said second lid has said at least one projection, said projection has a tapping hole formed thereon, and said screw member is a tapping screw that is threadedly coupled into said tapping
- 12. (Previously Presented) A spinning reel being adapted to be mounted to a fishing rod, said spinning reel comprising:

a handle;

hole.

a reel unit rotatably supporting said handle and being adapted to be mounted to the fishing rod, said reel unit including

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- a housing unit made of a magnesium alloy and having a mechanism accommodation space in an interior thereof,
- a drive mechanism being arranged inside said mechanism accommodation space, said drive mechanism having a master gear non-rotatably coupled to a master gear shaft,
- a first lid made of an aluminum alloy and detachably and reattachably coupled to said housing unit so as to close said mechanism accommodation space and interpose said master gear with said housing unit, said first lid rotatably supporting said master gear shaft,
- a second lid made of a synthetic resin and detachably and reattachably coupled to said housing unit so as to close said mechanism accommodation space, and
- a rod-attachment portion being formed integrally with one of said housing unit and said first lid, said rod-attachment portion being adapted to be attached to the fishing rod;

a rotor rotatably mounted on a front of said reel unit, said drive mechanism being for transmitting rotation of said handle to said rotor; and

- a spool disposed on a front of said rotor to move front and rear relative to said reel unit.
- 13. (Original) The spinning reel according to claim 12, wherein said first and second lids respectively have first and second shaft support portions that support said master gear shaft.
 - 14. (Original) The spinning reel according to claim 12, wherein said first lid has a shaft support portion to cantilever said master gear shaft.
 - 15-16. (Cancelled).
 - 17. (Original) The spinning reel according to claim 12, wherein said rod-attachment portion is integrally formed with said housing unit.

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18. (Previously Presented) The spinning reel according to claim 12, wherein said housing unit includes at least one through hole formed therein;

one of said first and second lids includes at least one projection projecting toward said housing unit, said projection being inserted into said through hole formed in said housing unit, and

the other of said first and second lids is coupled to said housing unit by being coupled to said projection with a screw member.

- 19. (Original) The spinning reel according to claim 18, wherein said first lid has said at least one projection, and said projection has a female threaded portion formed thereon, in which said screw member is threadedly coupled.
- 20. (Original) The spinning reel according to claim 18, wherein: said second lid has said at least one projection, said projection has a tapping hole formed thereon, and said screw member is a tapping screw that is threadedly coupled into said tapping hole.